



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

June 30, 2009

Manual J. Jimenez, Director
Merced County Mental Health
P. O. Box 2087
Merced, CA 95344

Dear Mr. Jimenez:

AUDIT REPORT – MERCED COUNTY MENTAL HEALTH

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Merced County Mental Health for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

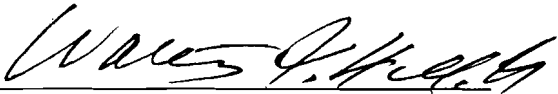
The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 4,534,487	\$ 4,507,796	\$ (26,691)
Federal Share of Healthy Families/Medi-Cal	\$ 53,504	\$ 52,999	\$ (505)
State General Funds EPSDT Due State	\$ 402,197	\$ 410,993	\$ 8,796

Manual J. Jimenez, Director
June 30, 2009
Page Two

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA
Chief of Audits



CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

MERCED COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 4,521,185	\$ (25,568)	\$ 4,495,617
HEALTHY FAMILIES - FFP	(Sch. 2a)	53,504	(505)	52,999
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 4,574,689</u>	<u>\$ (26,073)</u>	<u>\$ 4,548,616</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 13,302	\$ (1,123)	\$ 12,179
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 13,302</u>	<u>\$ (1,123)</u>	<u>\$ 12,179</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 4,534,487	\$ (26,691)	\$ 4,507,796
HEALTHY FAMILIES - FFP		53,504	(505)	52,999
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 4,587,991</u>	<u>\$ (27,196)</u>	<u>\$ 4,560,795</u>
EPSDT - SGF Settlement	(Sch. 4 Line 10)	402,197	8,796	410,993
EPSDT - SGF Distribution	(Sch. 4 Line 11)	402,197	0	402,197
SGF Due County (State)	(Sch. 4 Line 12)	0	8,796	8,796

SCHEDULE 2

**MERCED COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	7,596,928	102,252	7,699,180
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	7,503	1	7,504
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	74,829	(704)	74,125
9. Total		<u>\$ 7,679,260</u>	<u>\$ 101,548</u>	<u>\$ 7,780,808</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	46,449	46,449
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 46,449</u>	<u>\$ 46,449</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	7,604,431	55,804	7,660,235
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	74,829	(704)	74,125
25. Total		<u>\$ 7,679,260</u>	<u>\$ 55,099</u>	<u>\$ 7,734,359</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**MERCED COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

Amount Negotiated Rates Exceed Cost

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,175,254	\$ 15,001	\$ 1,190,255
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 1,642,922	\$ 364,110	\$ 2,007,032
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 1,175,254</u>	<u>\$ 15,001</u>	<u>\$ 1,190,255</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 7,483	\$ (71)	\$ 7,412
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 21,322	\$ (1,214)	\$ 20,108
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 7,483</u>	<u>\$ (71)</u>	<u>\$ 7,412</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 165,516	\$ (104,714)	\$ 60,802
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 0</u>	<u>\$ 47,289</u>	<u>\$ 47,289</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 3,798,464	\$ 27,902	\$ 3,826,366
46. Enhanced (Children)	(MH1979, Ln 17,17A)	4,878	(1)	4,877
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	587,627	7,501	595,128
50. U.R. Skilled Professional	(MH1979, Ln 14)	124,137	(78,535)	45,602
51. U.R. Other	(MH1979, Ln 15)	6,079	17,565	23,645
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 4,521,185</u>	<u>\$ (25,568)</u>	<u>\$ 4,495,617</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 4,521,185</u>	<u>\$ (25,568)</u>	<u>\$ 4,495,617</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 48,640	\$ (459)	\$ 48,181
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	4,864	(46)	4,818
60. Total Healthy Families Reimbursement - FFP		<u>\$ 53,504</u>	<u>\$ (505)</u>	<u>\$ 52,999</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 4,574,689</u>	<u>\$ (26,073)</u>	<u>\$ 4,548,616</u>
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(To Sch. 1)

MERCED COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Reimb.			(3) Enhanced - Refugees Gross Reimb.			(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Reimb.	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Reimb.			(8) Enhanced - Refugees Gross Reimb.	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Reimb.						
		(MH 1968, Ln 5, 5A, 10,10A)	I	N	P	A	T	I	E	N	T	(MH 1968, Ln 5, 5A, 10,10A)	O	U	T	P	A	T	I	E	N	T	(MH 1968, Ln 27, 27A)
00255	Odd Fellow Rebekah Children's	\$	0	\$	0	\$	0	\$	0	\$	0	\$	4,083	\$	0	\$	0	\$	0	\$	4,083	\$	0
00467	Aspira Counseling Services	\$	0	\$	0	\$	0	\$	0	\$	0	\$	20,276	\$	0	\$	0	\$	0	\$	20,276	\$	0

GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 24,359 \$ 0 \$ 0 \$ 24,359 \$ 0

MERCED COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP Reimbursement
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00255	Odd Fellow Rebekah Children's	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,083	\$ 0	\$ 0
00467	Aspira Counseling Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,276	\$ 0	\$ 0

GRAND TOTAL

\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 24,359 \$ 0 \$ 0

MERCED COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
		I N P A T I E N T		O U T P A T I E N T		(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)					
00255	Odd Fellow Rebekah Childn \$	0 \$	0 \$	0 \$	0 \$	2,041 \$	0 \$	2,041 \$	47,000 \$	2,041
00467	Aspira Counseling Services \$	0 \$	0 \$	0 \$	0 \$	10,138 \$	0 \$	10,138 \$	54,000 \$	10,138

GRAND TOTAL	\$	0	\$	0	\$	0	\$	0	\$	12,179	\$	0	\$	12,179	\$	101,000	\$	12,179
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(To Sch. 1)

SCHEDULE 4

**MERCED COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 7,631,035	\$ 53,559	\$ 7,684,594
(2) Total SD/MC Claims	7,596,781	0	7,596,781
(3) Percent % (Line 1/Line 2)	1.00	0.01	1.01
(4) EPSDT Claims	2,752,750	0	2,752,750
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	2,765,137	19,545	2,784,682
(6) Cost Settled Baseline for EPSDT	1,886,861	0	1,886,861
(7) Net Cost Settlement Amount (Line 5 - Line 6)	878,276	19,545	897,821
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	439,138	9,773	448,911
(8a) FY 2001-02 EPSDT Settlement	69,727	0	69,727
(8b) Annual Local Growth (L. 8 - 8a)	369,411	9,773	379,184
(9) County Match 10% of Local Growth (8b x 10%)	36,941	977	37,918
(10) Net Cost Settlement Amount (L. 8 - 9)	402,197	8,795	410,993
(11) SGF Distribution (Settled and Audited)	402,197	0	402,197
(12) SGF Due State	<u>\$ 0</u>	<u>\$ 8,795</u>	<u>\$ 8,796</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SFs 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHFs) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHFs) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider MERCED				Provider Number 00024	No. of Adj. 58	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS			
1	MH 1960	4	C	OTHER ADJUSTMENTS	\$ (2,222,206)	\$ (20,000)	\$ (2,242,206)
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	\$ 16,845,456	\$ (20,000)	\$ 16,825,456
3	MH 1960	18	C	MODE COSTS (DIRECT SERVICE AND MAA)	\$ 14,134,105	\$ (20,000)	\$ 14,114,105
				To correct contractor payment accrual adjustment applied to Treatment Division Overhead which was distributed to Mode Costs per county's workpapers:			
4	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 1,642,922	\$ (1,642,922)	\$ 0
5	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 21,322	\$ (21,322)	\$ 0
6	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 790,610	\$ (790,610)	\$ 0
info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 2,454,855	\$ (2,454,855)	\$ 2,454,855 *
				To eliminate the reported allocation of Administrative Costs. Administrative costs will be redistributed to the proper cost centers after adjustments to administrative costs are made below.			
7	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS **	\$ 2,454,855	\$ 701,693	\$ 3,156,548 *
8	MH 1960	18	C	MODE COSTS (Direct Service and MAA) **	\$ 14,114,105	\$ (701,693)	\$ 13,412,412 *
				To reclassify A-87 Countywide Allocation Costs to Administrative Costs from Mode Cost.			
9	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 165,516	\$ (165,516)	\$ 0
10	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 12,157	\$ (12,157)	\$ 0
11	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 78,822	\$ (78,822)	\$ 0
info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 256,496	\$ (256,495)	\$ 256,496 *
				To eliminate the reported allocation of Utilization Review Costs. Utilization Review costs will be redistributed to the proper cost centers after adjustments to UR costs are made below.			
12	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS **	\$ 256,496	\$ (100,451)	\$ 156,044 *
13	MH 1960	18	C	MODE COSTS (DIRECT SERVICE AND MAA) **	\$ 13,412,412	\$ 100,451	\$ 13,512,863 *
				To reclassify share of Treatment Division labor overhead from UR SPMP to Mode Costs due to lack of sufficient documentation. CMS Pub 15-1 section 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MERCED				Provider Number 00024	No. of Adj. 58	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
14	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 0	\$ 60,802	\$ 60,802
15	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 0	\$ 47,289	\$ 47,289
16	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 0	\$ 47,953	\$ 47,953
info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 156,044	\$ 156,044	\$ 156,044
				To allocate Total Audited Utilization Review Costs between SPMP UR, Other SD/MC UR, and Non-SD/MC Utilization Review to agree with audit findings.			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
17	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	\$ 2,902,409	\$ (127,571)	\$ 2,774,838
18	MH 1964	4	A	DAY SERVICES (MODE 10)	252,745	(11,109)	241,636
19	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	10,085,823	(443,306)	9,642,517
20	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	740,335	(32,540)	707,795
21	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	152,793	(6,716)	146,077
info				TOTAL	\$ 14,134,105	\$ (621,242)	\$ 13,512,863
				To incorporate adjustments made to Direct Services cost into Other 24 Hour Services, Day Services, Outpatient Services, Outreach Services, and Support Services.			
22	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	\$ 2,774,838	\$ (601,810)	\$ 2,173,028
23	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	\$ 9,642,517	\$ 601,810	\$ 10,244,327
				To reflect the relative value distribution of the audited direct service costs to Mode 5/20 and Program I Outpatient Services.			
24	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 2,007,032	\$ 2,007,032
25	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 20,108	\$ 20,108
26	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 0	\$ 1,129,408	\$ 1,129,408
info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 3,156,548	\$ 3,156,548	\$ 3,156,548
				To allocate Total Audited Administrative Costs between SD/MC, Healthy Families, and Non-SD/MC Administration based on county's records of MediCal and Non-Medical patient to Total Patient client count.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MERCED				00024	58	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
27	MH 1966A	8	TOTAL	<i>DID COUNTY HAVE ANY DISALLOWED CLAIMS? IF SO, TYPE NUMBER SHOULD BE SHOWN IN THE EXPLANATION</i> <u>REPORTED MEDICAL UNITS/TIME DERS - PROGRAMS 1 AND 2</u>	748,842	(158,014)	590,828 *
28	MH 1966A	8A	TOTAL		1,394,583	261,709	1,656,292 *
29	MH 1966A	9	TOTAL	NITS 07/01/04 - 09/30/04	13,793	(13,699)	94 *
30	MH 1966A	9A	TOTAL	NITS 10/01/04 - 06/30/05	34,840	(34,444)	396 *
31	MH 1966A	10	TOTAL	S 07/01/04 - 09/30/04	1,396	368	1,764 *
32	MH 1966A	10A	TOTAL	S 10/01/04 - 06/30/05	1,326	(368)	958 *
info	MH 1966A	10B	TOTAL	IS 07/01/04 - 06/30/05	0	0	0 *
33	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	3,822	1,505	5,327 *
34	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	24,480	900	25,380 *
			TOTAL		<u>2,223,082</u>	<u>57,957</u>	<u>2,281,039</u> *
				To adjust the settled SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated March 25, 2009 (Excluding disallowed claims). Above adjustments include Program II. Copies of workpapers detailing adjustments by service functions have been provided to Merced County MH Fiscal Manager for review.			
35	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	590,828	10,557	601,385 *
36	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	1,656,292	(69,872)	1,586,420 *
37	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	94	13,699	13,793 *
38	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	396	34,444	34,840 *
39	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	1,764	(368)	1,396 *
40	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	958	368	1,326 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
41	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	5,327	(1,505)	3,822 *
42	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	25,380	(1,172)	24,208 *
			TOTAL		<u>2,281,039</u>	<u>(13,849)</u>	<u>2,267,190</u> *
				To adjust the settled SD/MC units of service/time for the county operated facilities to agree with the county's records. Above adjustments include Program II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MERCED				00024	58	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
43	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 601,385	(5,234)	596,151 *
44	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,586,420	(6,379)	1,580,041 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 13,793	0	13,793 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 34,840	0	34,840 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,396	0	1,396 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,326	0	1,326 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 3,822	0	3,822 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 24,208	0	24,208 *
				TOTAL	** <u>2,267,190</u>	<u>(11,613)</u>	<u>2,255,577</u> *
				To adjust county's record to account for the units of service/time that the county removed in the Disallowed Claims System (DCS). These units of service/time were excluded in the State DMH Summary Approved Claims Report but have not been removed from the county record of SD/MC units.			
45	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 596,151	(635)	595,516
46	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,580,041	13,746	1,593,787
47	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 13,793	(12,830)	963
48	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 34,840	(31,963)	2,877
49	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,396	368	1,764
50	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,326	(368)	958
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 3,822	0	3,822
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 24,208	0	24,208
				TOTAL	** <u>2,255,577</u>	<u>(31,682)</u>	<u>2,223,895</u>
				To adjust SD/MC units to incorporate the controls of the lower of the county records or the State DMH Approved Claims Report by SFC. Above adjustments include Program II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MERCED				00024	58	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	6,579	0	6,579 *
51	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	7,890	1,080	8,970 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	0	0	0 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	0	0	0 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
info				TOTAL **	<u>14,469</u>	<u>1,080</u>	<u>15,549 *</u>
				To adjust Contract Providers As Settled units of service/time to agree with the State DMH Approved Claims Report dated March 25 2009. (Excluding disallowed claims.) Copies of workpapers detailing adjustments by service function have been provided to the county.			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	6,579	0	6,579 *
52	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	8,970	(2,165)	6,805 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	0	0	0 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	0	0	0 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	0	0	0 *
info				TOTAL **	<u>15,549</u>	<u>(2,165)</u>	<u>13,384 *</u>
				To adjust the above SD/MC, Enhanced and Healthy Families units of service/time to agree with the county's records of contract provider units. Copies of workpapers detailing adjustments by service function have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MERCED				Provider Number 00024	No. of Adj. 58	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 6,579	0	6,579
info	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 6,805	0	6,805
info	MH 1966A	9	TOTAL	CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0
info	MH 1966A			CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0
info	MH 1966A			CHILDREN) UNITS 07/01/04 - 09/30/04	** 0	0	0
info	MH 1966A			CHILDREN) UNITS 10/01/04 - 06/30/05	** 0	0	0
info	MH 1966A			REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
info	MH 1966A			ED) UNITS 07/01/04 - 09/30/04	** 0	0	0
info	MH 1966A			ED) UNITS 10/01/04 - 06/30/05	** 0	0	0
info					** <u>13,384</u>	<u>0</u>	<u>13,384</u>
				vider SD/MC units to incorporate the controls inty records or the State DMH Approved Claims Report. copies of workpapers detailing adjustments by service function have been provided to the county.			
53	mh 1968	28a	K	SD/MC + CROSSOVER REVENUE 10/01/04 - 06/30/05 To adjust Crossover Revenue to agree with County records.	\$ 0	\$ 46,449	\$ 46,449
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MERCED				Provider Number 00024	No. of Adj. 58	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>			
54	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 4,521,185	\$ (25,568)	\$ 4,495,617
55	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	53,503	(504)	52,999
info				TOTAL REIMBURSEMENT - COUNTY PROVIDERS	<u>\$ 4,574,688</u>	<u>\$ (26,072)</u>	<u>\$ 4,548,616</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs and units of service/time.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
56	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 13,302	\$ (1,123)	\$ 12,179
info	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	0	0	0
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 13,302</u>	<u>\$ (1,123)</u>	<u>\$ 12,179</u>
				<u>ADJUSTMENTS TO AS SETTLED STATE GENERAL FUNDS</u>			
57	SCH 4	1	3	SD/MC ACTUALS	\$ 7,631,035	\$ 53,559	\$ 7,684,594
				To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.			
58	SCH 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 402,197	\$ 8,796	\$ 410,993
				To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), and total SD/MC claims. No adjustments were made due to EPSDT chart review.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

FISCAL YEAR 2004 - 2005

County: MERCED

County Code: 24

Legal Entity: County of Merced		A	B	C
Legal Entity Number: 00024		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	15,187,082	5,799,933	20,987,015
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(1,975,119)	(1,975,119)
4	Other Adjustments from MH 1962	(2,226,362)	(15,845)	(2,242,207)
5	Total Costs Before Medi-Cal Adjustments	12,960,720	3,808,969	16,769,689
6	Medi-Cal Adjustments from MH 1961		55,766	55,766
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			16,825,455
Administrative Costs (County Only)				
9	SD/MC Administration			2,007,032
10	Healthy Families Administration			20,108
11	Non-SD/MC Administration			1,129,408
12	Total Administrative Costs			3,156,548
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			60,802
14	Other SD/MC Utilization Review			47,289
15	Non-SD/MC Utilization Review			47,953
16	Total Utilization Review Costs			156,044
Research and Evaluation (County Only)				
17	Mode Costs (Direct Service and MAA)			13,512,863
18				
19	Total Costs - Lines 9 through 18			16,825,455

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

FISCAL YEAR 2004 - 2005

County: MERCED

County Code: 24

Legal Entity: County of Merced		A	B	C
Legal Entity Number: 00024		Salaries and Benefits	Other	Total Adjustments
1	Mentl Health Services Act	(119,904)	(33,914)	(153,818)
2	Accruals	214,398	152,425	366,823
3	Alcohol & Other Drug Costs	(2,320,856)	(816,049)	(3,136,905)
4	A-87 Costs		701,693	701,693
5	Contractor Payment accrual adjustment		(20,000)	(20,000)
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(2,226,362)	(15,845)	(2,242,207)

DET COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: MERCED
County Code: 24

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	STATE HOSPITAL	00000	504,937
2	MANAGED CARE - INPATIENT	00000	101,997
3	STANISLAUS COUNTY BEHAVIORAL HEALTH	00050	155,459
4	VICTOR TREATMENT CENTERS, INC.	00118	64,055
5	LOGAN RIVER ACADEMY	00138	27,713
6	SIERRA VISTA	00170	1,131
7	MERCED MANOR	00230	220,503
8	FRESNO CARE & GUIDANCE	00248	101,825
9	ODD FELLOW-REBEKAH CHILDREN'S HOME	00255	7,689
10	DAVIS GUEST HOME	00262	91,100
11	ASPIRA COUNSELING SERVICES	00467	34,432
12	DEVEREAUX FOUNDATION	00472	24,534
13	NORTH VALLEY SCHOOLS	00484	52,745
14	SYLMAR HEALTH & REHAB	00566	89,922
15	BHC HERITAGE OAKS	00617	3,978
16	LARRY DUMFORD	00650	108,480
17	7TH AVE CENTER	00849	73,898
18	CRESTWOOD HOSPITALS INC., C/O HIS	00949	235,313
19	RAY CAPARROS	01112	5,200
20	MODESTO GUEST HOME	01114	1,635
21	CHALLENGED	01117	46,581
22	PENNACLE FOUNDATION INC	01231	21,992
23			
24			
45			
46			
47			
48			
49			
50			
	Total Payments to Contract Providers		1,975,119

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

FISCAL YEAR 2004 - 2005

County: MERCED
County Code: 24

Legal Entity: County of Merced		A
Legal Entity Number: 00024		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	13,512,863
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	2,173,028
4	Day Services (Mode 10)	241,636
5	Outpatient Services (Mode 15 Program 1 + Program 2)	10,244,327
6	Outreach Services (Mode 45)	707,795
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	146,077
9	Total - Lines 2 through 8	13,512,863

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: MERCED

County Code: 24

CR

Legal Entity: County of Merced			A	B	C	D	E	F	G
Legal Entity Number: 00024			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				20					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,134					
3	Gross Cost		2,173,028	2,173,028					
4	Cost per Unit			525.65					
5	SMA per Unit			505.15					
6	Published Charge per Unit			580.92					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		704					
8A		10/01/04 - 06/30/05		1,854					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		94					
9A		10/01/04 - 06/30/05		186					
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			1,296					
13	Medi-Cal Costs	07/01/04 - 09/30/04	370,056	370,056					
13A		10/01/04 - 06/30/05	974,551	974,551					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	355,626	355,626					
14A		10/01/04 - 06/30/05	936,548	936,548					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	408,968	408,968					
15A		10/01/04 - 06/30/05	1,077,026	1,077,026					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	49,411	49,411					
17A		10/01/04 - 06/30/05	97,770	97,770					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	47,484	47,484					
18A		10/01/04 - 06/30/05	93,958	93,958					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	54,606	54,606					
19A		10/01/04 - 06/30/05	108,051	108,051					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		681,240	681,240					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: MERCED
County Code: 24

CR

Legal Entity: County of Merced		A	B	C	D	E	F	G
Legal Entity Number: 00024			Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		7,192					
3	Gross Cost	241,636	241,636					
4	Cost per Unit		33.60					
5	SMA per Unit							
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04						
8A		10/01/04 - 06/30/05						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units		7,192					
13	Medi-Cal Costs	07/01/04 - 09/30/04						
13A		10/01/04 - 06/30/05						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04						
14A		10/01/04 - 06/30/05						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		241,636	241,636				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: MERCED
County Code: 24

		CR	CR	CR	CR	CR	CR
Legal Entity: County of Merced		A	B	C	D	E	F
Legal Entity Number: 00024		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)							
			01	30	58	60	70
1	Allocation Percentage	100.00%	10.86%	51.01%	0.03%	28.60%	9.50%
2	Total Units		562,634	2,040,666	1,305	619,345	256,032
3	Gross Cost	10,171,383	1,104,751	5,188,679	3,318	2,908,564	966,070
4	Cost per Unit		1.96	2.54	2.54	4.70	3.77
5	SMA per Unit		1.89	2.44	2.44	4.51	3.63
6	Published Charge per Unit		2.17	2.81	2.81	5.19	4.17
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/04 - 09/30/04	96,559	340,854	118	117,689	33,276
8A		10/01/04 - 06/30/05	239,293	900,637	1,058	339,293	98,202
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04	234	430			205
9A		10/01/04 - 06/30/05	635	1,616		210	230
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		1,609		155	
10A		10/01/04 - 06/30/05	21	517		60	360
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05					
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	760	2,611		400	51
11A		10/01/04 - 06/30/05	1,847	19,104		2,728	529
12	Non-Medi-Cal Units		223,285	773,288	129	158,810	123,179
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,734,815	189,597	866,669	300	552,690
13A		10/01/04 - 06/30/05	4,726,471	469,860	2,289,996	2,690	1,593,386
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,666,037	182,497	831,684	288	530,777
14A		10/01/04 - 06/30/05	4,539,084	452,264	2,197,554	2,582	1,530,211
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,917,231	209,533	957,800	332	610,806
15A		10/01/04 - 06/30/05	5,223,462	519,266	2,530,790	2,973	1,760,931
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04					
16A		10/01/04 - 06/30/05					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	2,326	459	1,093		774
17A		10/01/04 - 06/30/05	7,210	1,247	4,109	986	868
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	2,236	442	1,049		744
18A		10/01/04 - 06/30/05	6,825	1,200	3,943	947	835
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	2,571	508	1,208		855
19A		10/01/04 - 06/30/05	7,968	1,378	4,541	1,090	959
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04					
20A		10/01/04 - 06/30/05					
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	4,819		4,091	728	
21A		10/01/04 - 06/30/05	2,996	41	1,315	282	1,358
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	4,525		3,926	699	
22A		10/01/04 - 06/30/05	2,879	40	1,261	271	1,307
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	5,326		4,521	804	
23A		10/01/04 - 06/30/05	3,311	46	1,453	311	1,501
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04					
24A		10/01/04 - 06/30/05					
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05					
29	Healthy Families Costs	07/01/04 - 09/30/04	10,202	1,492	6,639	1,878	192
29A		10/01/04 - 06/30/05	67,009	3,627	48,575	12,811	1,996
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	9,796	1,436	6,371	1,804	185
30A		10/01/04 - 06/30/05	64,828	3,491	46,614	12,303	1,920
31	Healthy Families Published Charges	07/01/04 - 09/30/04	11,275	1,649	7,337	2,076	213
31A		10/01/04 - 06/30/05	74,054	4,008	53,682	14,158	2,206
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04					
32A		10/01/04 - 06/30/05					
33	Non-Medi-Cal Costs		3,615,535	438,428	1,966,193	328	745,803

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: MERCED

County Code: 24

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Legal Entity: County of Merced			A	B	C	D	E	F	G
Legal Entity Number: 00024				Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 2)			Mode Total	Function	Function	Function	Function	Function	Function
				30	30	39	60	60	69
1	Allocation Percentage		100.00%	24.80%	11.64%	1.55%	0.97%	3.30%	57.75%
2	Total Units		23,340	9,465	585	915	2,335	6,450	
3	Gross Cost		72,944	18,087	8,488	1,129	709	2,404	42,127
4	Cost per Unit			0.77	0.90	1.93	0.77	1.03	6.53
5	SMA per Unit			2.44	2.44	2.44	4.51	4.51	4.51
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		3,780		50	251		2,235
8A		10/01/04 - 06/30/05		8,398		482	664		3,906
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			11,162	9,465	53		2,335	309
13	Medi-Cal Costs	07/01/04 - 09/30/04	17,818	2,929		96	194		14,597
13A		10/01/04 - 06/30/05	33,464	6,508		930	515		25,511
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	20,557	9,223		122	1,132		10,080
14A		10/01/04 - 06/30/05	42,278	20,491		1,176	2,995		17,616
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		21,662	8,650	8,488	102	0	2,404	2,018

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
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Legal Entity: County of Merced		A	B	C	D	E	F	G
Legal Entity Number: 00024		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services								
			10	20				
1	Allocation Percentage	100.00%	4.86%	95.14%				
2	Total Units		18,570	5,002				
3	Gross Cost	707,795	34,417	673,378				
4	Cost per Unit		1.85	134.62				
5	Non-Medi-Cal Units		18,570	5,002				
6	Non-Medi-Cal Costs	707,795	34,417	673,378				

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ALLOCATION OF COSTS TO SERVICE
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County: MERCED
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Legal Entity: County of Merced		A	B	C	D	E	F	G
Legal Entity Number: 00024		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services			40					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		454					
3	Gross Cost	146,077	146,077					
4	Cost per Unit		321.76					
5	Non-Medi-Cal Units (Same as Line 2)		454					
6	Non-Medi-Cal Costs (Same as Line 3)	146,077	146,077					

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

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[illegible]

SD/MC PRELIMINARY DESK SETTLEMENT

FISCAL YEAR 2004 - 2005

[illegible]